

GENERAL ASSEMBLY OF NORTH CAROLINA  
SESSION 2013

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SENATE BILL 863

Short Title: Modify Exemptions from Motor Fuels Excise Tax. (Public)

Sponsors: Senator Sanderson (Primary Sponsor).

Referred to: Finance.

May 28, 2014

1 A BILL TO BE ENTITLED  
2 AN ACT TO EXEMPT REGIONAL SOLID WASTE MANAGEMENT AUTHORITIES  
3 FROM THE MOTOR FUELS EXCISE TAX.  
4 The General Assembly of North Carolina enacts:  
5 **SECTION 1.** G.S. 105-449.88 is amended by adding a new subdivision to read:  
6 "**§ 105-449.88. Exemptions from the excise tax.**  
7 The excise tax on motor fuel does not apply to the following:  
8 ...  
9 (8a) Motor fuel sold to a regional solid waste management authority created  
10 pursuant to G.S. 153A-421.  
11 ...."  
12 **SECTION 2.** This act becomes effective July 1, 2014.

